WHAT IS CLAIMED IS:

1. A microporous soundproofing material constituted of an expanded material formed through the step of impregnating a thermoplastic elastomer with an inert gas at a high pressure and then decompressing the impregnated elastomer.

- 2. The microporous soundproofing material of claim 1, which is constituted of an expanded material formed through the step of impregnating an unexpanded molding comprising a thermoplastic elastomer with an inert gas at a high pressure and then decompressing the impregnated molding.
- 3. The microporous soundproofing material of claim 1, which is constituted of an expanded material formed by impregnating a molten thermoplastic elastomer with an inert gas at a high pressure and then subjecting the impregnated elastomer to molding simultaneously with decompression.
- 4. The microporous soundproofing material of claim 1, wherein the expanded material constituting the soundproofing material has undergone heating after the decompression.
- 5. The microporous soundproofing material of claim 1, wherein the inert gas is carbon dioxide.
- 6. The microporous soundproofing material of claim 1, wherein the inert gas is in a supercritical state during the impregnation.
- 7. The microporous soundproofing material of claim 1, wherein the inert gas has a pressure of 10 MPa or higher during the impregnation.
 - 8. The microporous soundproofing material of claim 1,

wherein the expanded material constituting the soundproofing material has closed cells having an average cell diameter of from 0.1 to 300 μ m evenly distributed throughout the whole inner parts thereof and has a cell density of from 10⁵ to 10¹⁴ cells per cm³.

- 9. The microporous soundproofing material of claim 1, wherein the expanded material constituting the soundproofing material has closed cells having an average cell diameter of from 0.1 to 20 μ m evenly distributed throughout the whole inner parts thereof and has a cell density of from 3×10^8 to 10^{14} cells per cm³.
- 10. The microporous soundproofing material of claim 1, wherein the expanded material constituting the soundproofing material has a relative density of 0.6 or lower.
- The microporous soundproofing material of claim 1, wherein the expanded material constituting the soundproofing material has a compressive load at 50% compression of 20 N/cm² or lower.
- 12. The microporous soundproofing material of claim 1, wherein the expanded material is made of a mixture comprising a thermoplastic elastomer and a thermoplastic polymer which is not a thermoplastic elastomer:
- 13. The microporous soundproofing material of claim 1, wherein the expanded material constituting the soundproofing material contains a flame retardant.
- 14. The microporous soundproofing material of claim13, wherein the flame retardant comprises a hydrated metal

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compound, a bromine compound or a mixture thereof.

15. The microporous soundproofing material of claim 14, wherein the hydrated metal compound is a composite metal hydroxide represented by formula (1):

$$m(M_aO_b) \cdot n(Q_dO_e) \cdot cH_2O$$
 (1)

wherein M and Q represent different metal elements and Q is a metal element belonging to a group selected from Groups IVa, Va, VIa, VIII, Ib, and IIb of the periodic table; and m, n, a, b, c, d, and e may be the same or different and each is a positive number.